## Form **4562**

**Depreciation and Amortization** 

► See separate instructions.

1986
Attachment
Seguence No. h

OMB No. 1545-0172

Department of the Treasury Internal Revenue Service

Attach this form to your return.

lame(s) as shown on return	Identifying number
	1

Business or activity to which this form relates

	۵۶	ction A — Flection	To Expense Recovery Pro	perty (Section 1	79)	
	<del></del>	lass of property	TO Expense Recovery 1 10	(b) Cos		(c) Expense deduction
				(5) 500		
	ed property—Enter total from					
Tot K-1	al (see instructions for limitati Instructions of Form 1065 or	1120S)	· · · · · · · · · · · · · · · · · · ·			
		Section B.—	Depreciation of Recover	y Property		
	(a) Class of property	( <b>b)</b> Date placed in service	(c) Basis for depreciation (Business use only—see instructions)	(d) Recovery period	(e) Method of figuring depreciation	(f) Deduction
Ace	elerated Cost Recovery Systen ing tax year beginning in 1986	n (ACRS) (see instru	ctions): For assets placed i	n service ONLY		
a	3-year property		-			
b	5-year property					
С	10-year property					
d	15-year public utility property					
е	Low-income housing					
f	15-year real property					
g	18-year real property					
	19-year real property	<u>l</u>				
	ted property—Enter total from		· <del>-</del>			
AC	RS deduction for assets placed		Pepreciation of Nonrecove		<u>· · · · · · · · · · · · · · · · · · · </u>	
	perty subject to section 168(e)	ns)	tructions)			
			Section D.—Summary			
To	preciation from Form 4562A (s al (add deductions on lines 3 th ps and S corporations—Do NO	rough 9). Enter here	e and on the Depreciation Into entered on line 3.)	ine of your return		
rt	Amortization					
	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Code section	(e) Amortiza- tion period or percentage	(f) Amortization for this year
٩m	ortization for property placed in	service <b>only</b> during ta	x year beginning in 1986			

## Part III

Automobiles, Certain Other Vehicles, Computers, and Property Used for Entertainment, Recreation, or Amusement (Listed Property).

If you are using the standard mileage rate or deducting vehicle lease expense, complete columns (a) through (d) of Section A, all of Section B, and Section C if applicable.

Section A.—Depreciation (If automobiles and other listed property placed in service after June 18, 1984, are used 50% or less in a trade or business, the Section 179 deduction is not allowed and depreciation must be taken using the straight line method over 5 years. For other limitations, see instructions.)

							,
Do you have evidence	e to support the	e business use	claimed?	Yes No If yes	s, is the evidenc	e written? 🔲 Y	es 🗌 No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business use percentage (%)	(d) Cost or other basis (see instructions for leased property)	(e) Basis for depreciation (Business use only—see instructions)	(f) Depreciation method and recovery period	(g) Depreciation deduction	(h) Section 179 expense
<u> </u>							
-							
Total (Enter here and	d on line 2 page	e 1.)					
·							
Total (Enter here and							
C 4!	D Informat	ian Danaudia.	- Haa af Vahialaa				

## Section B.—Information Regarding Use of Vehicles

Complete this section as follows, if you deduct expenses for vehicles:

- Always complete this section for vehicles used by a sole proprietor, partner, or other more than 5% owner or related person.
- If you provided vehicles to employees, first answer the questions in Section C to see if you meet an exception to completing this section for those items.

		Vehicle 1		Vehicle 2		Vehicle 3		Vehicle 4		Vehicle 5		Vehicle 6	
1	Total miles driven during the year												
2	Total business miles driven during the year				-								
3	Total commuting miles driven during the year												
4	Total other personal (noncommuting) miles driven												
		Yes	No										
5	Was the vehicle available for personal use during off-duty hours?												
6	Was the vehicle used primarily by a more than 5% owner or related person?												
7	Is another vehicle available for personal use?												

Section C.—Questions for Employers Who Provide Vehicles for Use by Employees.

(Answer these questions to determine if you meet an exception to completing Section B. **Note:** Section B must always be completed for vehicles used by sole proprietors, partners, or other more than 5% owners or related persons.)

		Yes	No
8	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your		
9	employees?		
10	Do you treat all use of vehicles by employees as personal use?		
11	Do you provide more than five vehicles to your employees and retain the information received from your employees concerning the use of the vehicles?		
12	Do you meet the requirements concerning fleet vehicles or qualified automobile demonstration use (see instructions)?  Note: If your answer to 8, 9, 10, 11, or 12 is "Yes," you need not complete Section B for the covered vehicles.		